

PROPERTY TAX APPEAL BOARD'S DECISION

APPELLANT: Kelly Kim
DOCKET NO.: 05-00514.001-R-1
PARCEL NO.: 07-01-01-209-066

The parties of record before the Property Tax Appeal Board are Kelly Kim, the appellant, and the Will County Board of Review.

The subject property consists of a 10-year old, one and part two-story style single-family dwelling of frame and masonry construction containing 2,874 square feet of living area with a part crawl space foundation and an attached garage.

The appellant submitted evidence before the Property Tax Appeal Board claiming unequal treatment in the assessment process as the basis of the appeal. In support of the equity argument, the appellant submitted a grid analysis detailing three suggested comparable properties. The comparables are located in close proximity to the subject. The comparables are two-story frame and masonry dwellings that are 12 or 13 years old. The comparables contain from 2,914 to 3,061 square feet of living area and have improvement assessments ranging from \$35.97 to \$36.67 per square foot of living area. The subject property has an improvement assessment of \$39.02 per square foot of living area. Based on this evidence, the appellant requested a reduction in the subject's improvement assessment.

The board of review submitted its "Board of Review Notes on Appeal" wherein the subject's final assessment of \$146,784 was disclosed. The subject's assessment reflects a market value of \$441,456 using the 2005 three-year median level of assessments of 33.25% for Will County as determined by the Illinois Department of Revenue. The board of review's filing indicates the subject sold in September 2003 for \$410,000. In support of the subject's assessment, the board of review offered a grid analysis detailing six suggested comparable properties located in the same neighborhood as the subject. The comparable properties consist of one and part two-story, frame dwellings built between 1993 and

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Based on the facts and exhibits presented, the Property Tax Appeal Board hereby finds no change in the assessment of the property as established by the Will County Board of Review is warranted. The correct assessed valuation of the property is:

LAND:	\$	34,641
IMPR.:	\$	112,143
TOTAL:	\$	146,784

Subject only to the State multiplier as applicable.

PTAB/eeb/Mar.08/2005-00514

1996. The dwellings contain from 2,876 to 3,012 square feet of living area and have improvement assessments ranging from \$35.39 to \$40.59 per square foot of living area. Based on this evidence, the board of review requested confirmation of the subject's assessment.

After reviewing the record and considering the evidence, the Property Tax Appeal Board finds that it has jurisdiction over the parties and the subject matter of this appeal. The Property Tax Appeal Board further finds that a reduction in the subject's assessment is not warranted.

The appellant's argument was unequal treatment in the assessment process. The Illinois Supreme Court has held that taxpayers who object to an assessment on the basis of lack of uniformity bear the burden of proving the disparity of assessment valuations by clear and convincing evidence. Kankakee County Board of Review v. Property Tax Appeal Board, 131 Ill.2d 1 (1989). The evidence must demonstrate a consistent pattern of assessment inequities within the assessment jurisdiction. After an analysis of the assessment data, the Board finds the appellant has not overcome this burden.


Both parties used two of the same homes for comparables and therefore both parties presented assessment data on a total of seven equity comparables that were similar to the subject in size, location, design, exterior construction and age. They had improvement assessments ranging from \$35.39 to \$52.61 per square foot of living area. The subject's improvement assessment of \$39.02 per square foot is within the range. After considering adjustments and the differences in both parties' suggested comparables when compared to the subject property, the Board finds the subject's per square foot improvement assessment is supported by the most comparable properties contained in the record and a reduction in the subject's assessment is not warranted.

This is a final administrative decision of the Property Tax Appeal Board which is subject to review in the Circuit Court or Appellate Court under the provisions of the Administrative Review Law (735 ILCS 5/3-101 et seq.) and section 16-195 of the Property Tax Code.

Chairman



Member



Member



Member




Member

DISSENTING: _____

C E R T I F I C A T I O N

As Clerk of the Illinois Property Tax Appeal Board and the keeper of the Records thereof, I do hereby certify that the foregoing is a true, full and complete Final Administrative Decision of the Illinois Property Tax Appeal Board issued this date in the above entitled appeal, now of record in this said office.

Date: April 25, 2008



Clerk of the Property Tax Appeal Board

IMPORTANT NOTICE

Section 16-185 of the Property Tax Code provides in part:

"If the Property Tax Appeal Board renders a decision lowering the assessment of a particular parcel after the deadline for filing complaints with the Board of Review or after adjournment of the session of the Board of Review at which assessments for the subsequent year are being considered, the taxpayer may, within 30 days after the date of written notice of the Property Tax Appeal

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Board's decision, appeal the assessment for the subsequent year directly to the Property Tax Appeal Board."

In order to comply with the above provision, YOU MUST FILE A PETITION AND EVIDENCE WITH THE PROPERTY TAX APPEAL BOARD WITHIN 30 DAYS OF THE DATE OF THE ENCLOSED DECISION IN ORDER TO APPEAL THE ASSESSMENT OF THE PROPERTY FOR THE SUBSEQUENT YEAR.

Based upon the issuance of a lowered assessment by the Property Tax Appeal Board, the refund of paid property taxes is the responsibility of your County Treasurer. Please contact that office with any questions you may have regarding the refund of paid property taxes.